

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Waiver of late fee payable for failure to furnish return in **FORM GSTR- 4** by registered person opted for composition levy for the Quarters from July, 2017 to March, 2019 – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 145

Dated: 16-12-2020

Read the following:-

1. G.O.Ms.No. 21, Revenue (CT-II) Department, Dt. 22.01.2018.
2. G.O. Ms No. 17, Revenue (CT-II) Department, Dt. 13.02.2019.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref No. A(1)/128/2017, Dt. 23-10-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 16.12.2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification issued in G.O.Ms.No.21, Revenue (CT-II) Department, Dt. 22-01-2018, and as amended from time to time namely:-

2. In the said notification, after the second proviso, the following proviso shall be added, namely: –

Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020”.

3. This notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER